

STATE OF WISCONSIN  
Department of Health and Family Services  
Division of Children and Family Services  
Division of Disability and Elder Services

DDES Memo Series 2005 – 03B /ACTION  
DCFS Memo Series 2005 – 04B /ACTION  
March 31, 2005  
Re: EXPENDITURE AND  
REVENUE REPORTS  
**Revised**

To: Area Administrators/ Human Services Area Coordinators  
Bureau Directors  
County Departments of Community Programs Directors  
County Departments of Developmental Disabilities  
Services Directors  
County Departments of Human Services Directors  
County Departments of Social Services Directors  
Licensing Chiefs/Section Chiefs  
Tribal Chairpersons/Human Services Facilitators

From: Sinikka Santala  
Administrator

From: Kitty Kocol  
Administrator

### **Background**

In December 2002, the Wisconsin County Human Services "Visions" Committee released their proposal Redesigning Wisconsin's Human/Social Service Delivery System. This proposal recommends changes in how human/social services are funded in the state. The Department of Health and Family Services (DHFS) agreed to work with the Wisconsin County Human Services Association (WCHSA) and the Wisconsin Counties Association (WCA) to evaluate the recommended changes in the funding system and formed the Visions Steering Committee.

In 2004, WCHSA and WCA, on behalf of the Visions Steering Committee, requested revenue and expenditure information from county agencies for CY 2001, 2002 and 2003. The purpose of collecting this information was to begin the process of determining what it actually costs to provide human services at the local level and the source of funds used to pay for these costs. In order to have statewide consistent and complete data for analysis on an ongoing basis and to continue their work, the Visions Steering Committee has recommended that the type of data collected for CY 03 continue to be collected on an annual basis.

The Data Workgroup, of the Visions Steering Committee, developed the revised 942 Expenditure Report form and the Human Services Revenue Report form and instructions for each form. We are also requesting County Departments of Aging, not part of a Department of Human Services, to fill out the Human Services Revenue Report to ensure we capture all county human service expenditures and revenues. The request to these agencies will be issued under a separate memo from DDES.

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### Document Summary

The purpose of this memo is to share the revised instructions and reporting forms for the DDE 942 Expenditure Report and the new Human Services Revenue Report (HSRR) to be used beginning with CY 04. Since the new HSRR shows total expenditures by revenue source, county agencies will no longer have to report on the DDE 943 report form. Also starting in CY 05, for CY04 expenditure information, agencies will only have to report year-end expenditures and revenues. The six month reports will no longer be required. The DDE 942 is due April; 15. 2005 (in future years it will be due March 25). The HSRR is due April 30 each year.

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Other recommendations from the Visions Steering Committee that have been endorsed by the department include:

- Discontinuing the DDE 943 report – since the new HSRR form captures total expenditures by revenue source, including BCA and county tax levy, it is not necessary to request the data previously collected on the DDE 943.
- The DDE 942 and the new HSRR forms must be completed and submitted annually – the DDE 942 is due March 25<sup>th</sup>, each year (except for CY 04 when the form is due April 15, 2005), and the HSRR is due April 30<sup>th</sup> each year. In previous years, the DDE 942/943 reports were submitted at six months and year-end.

### **Revised Instructions**

The revised instructions are based on the Visions Expenditure/Revenue reports instructions developed last year for CY 03, as well as lessons learned from county staff preparing these reports and recommendations from the Visions Data Workgroup. The revised instructions include:

- Updated Target Group Definitions
- A requirement that total expenditures by target group on the DDE 942 must be divided between adults 18 years and older and children under 18 years of age. The same is true for the HSRR form.
- For CY 04 counties should not report Community Services Deficit Reduction Benefit (CSDRB) or Community Based Medicaid Administrative Claiming (CBMAC) funds because these revenue sources were discontinued and replaced with Wisconsin Medicaid Cost Reporting (WIMCR).
- If a county operates a major program/service, i.e. psychiatric inpatient unit, juvenile detention center, etc, the county should only report their county's expenditures and revenues, not the full cost of the program. The other counties that purchase services from this program will show the other costs of this service on their DDE 942 report. The total expenditure and revenue for this specific program/service should equal what all counties that utilize this program/service report.

### **Report Formats and Due Dates**

The DDE 942 report is attached, but the DDE 942 data entry screen can also be found at [https://wsp4.state.wi.us/hfs/hsrs/F942\\_943](https://wsp4.state.wi.us/hfs/hsrs/F942_943). It is a secured site so your agency may have only one person authorized to access it. If you have problems, call the HSRS SOS Desk at 608 266-9198. The website is in the process of being updated with these new instructions. This report must be submitted by March 25<sup>th</sup> of each year, except for CY 04. **Because the instructions are being sent out late, for CY 04 only, the DDE 942 is not due until April 15, 2005.**

The HSRR report form is attached and for the CY 04 report the form should be filled out on the Excel Worksheet and emailed to Jane Hilgers at [Hilgeja@dhfs.state.wi.us](mailto:Hilgeja@dhfs.state.wi.us). It is important that agencies do not alter or change this form. Therefore the columns and rows on this form have been protected so that no additional rows or columns may be added. By the time these reports are due for CY 05 the HSRR form should be in the same web-based format as the DDE 942. Thank you for your cooperation and assistance.

If you have any questions regarding these reports or the instructions, please contact:

REGIONAL OFFICE CONTACTS: Area Administrators

CENTRAL OFFICE CONTACT: For the DDE 942 Form:  
Ruth Diehl  
DDES, Room 851  
Department of Health and Family Services  
PO Box 7851  
Madison, WI 53707-7851  
Telephone – 608-266-7576  
[Diehlra@dhfs.state.wi.us](mailto:Diehlra@dhfs.state.wi.us)

For the HSRR Form:  
Chris Hendrickson  
OSF, Room 618  
Department of Health and Family Services  
PO Box 7850  
Madison, WI 53707-7850  
Telephone – 608-261-7812  
[Hendrck@dhfs.state.wi.us](mailto:Hendrck@dhfs.state.wi.us)

MEMO WEB SITE: <http://dhfs.wisconsin.gov/partners/local.htm>

#### Attachments

cc Division of Health Care Financing  
Department of Corrections  
Department of Workforce Development

#memo/ DDES/Expenditure and Revenue Reports.doc

# **HUMAN SERVICES REPORTING SYSTEM**

## **Expense Report For Human Service Programs**

**(DDE-942)**

Expenditure reports are due annually. January – December expenditures are due March 25th of the following year. **(Because the instructions are being sent out late, for CY 04 only, the DDE 942 is not due until April 15, 2005.)** All reports must be submitted via the Internet. Hard copies will not be accepted. They will be returned to the agency for keying.

### **General Instructions**

This report, required under Section 10.0 of the consolidated state/county contract, must be prepared for the period January – December of each year. Form DDE-942 is used to report all agency expenses regardless of source. A new revenue report, the Human Services Revenue Report form (HSRR) (attachment 2), shows the various revenue sources for the total expenditures. The HSRR form should have the same totals for each Target Group as the DDE-942.

The reporting deadline is part of the Division's contractual agreement between the state and counties. It is important that agencies meet the March 25th deadline. **(See note above for CY 04 requirements.)** When circumstances prevent an agency from meeting the reporting period deadline, a 30 day grace period may be requested from the regional office. Delays beyond 30 days must be requested in writing from the regional office and must state the reason for delay and the date by which the report will be submitted.

### **Agency Type**

- DSS – Department of Social Services
- DCP – Department of Community Programs (formerly 51.42 or 51.42/437 Board)
- DDB – Department of Developmental Disabilities/51.437 Board
- HSD – Department of Human Services
- DOA – Department on Aging

### **Introduction**

Instructions for the 942 have been revised for clarification. Various counties had input via the Visions Data Reporting Workgroup. Feedback on any portion of the instructions is welcome and will be considered in future revisions.

The 942 expenditure data should correspond directly to the data reported on the Human Services Revenue Report. The exception is the DDE 942 does not include expenditures for the target groups Income Maintenance, Child Care Administration, Energy Assistance and General Relief/Interim Assistance. The HSRR does include the revenues for these four target groups and these revenues should indicate the total expenditures in these programs. Totals for each of the other target groups should be identical on the two reports. The 942 gives breakouts for the various services (SPC Clusters), whereas the Human Services Revenue Report gives breakouts by revenue source. (A few of the target groups appear on the HSRR and not on the 942 report, because they are not split out by SPC.)

## **What to Report**

1. Human Service Expenses.
  - (a) Only human service expenses should be included in this report.
  - (b) Include all Youth Aids expenses.
  - (c) Include Kinship Care expenses.

2. System/Agency Management Expenses.

Agency expenses that are associated with program cost are to be included and are to be allocated among the Standard Program Clusters and Target Groups found on this form.

3. Total expenditures for certain target groups are to be split into two amounts on the 942: expenditures for individuals under 18 years of age, and expenditures for individuals 18 years of age and older. These target groups are Developmental Disabilities (DD), Mental Health (MH), Alcohol and Other Drug Abuse (AODA), and Physical Disabilities (PD).

## **Standard Program Clusters and Target Groups**

Standard Program Cluster definitions are found in the Human Services Reporting System (HSRS) Handbook. Target Group definitions are in Attachment 3.

Agencies tracking expenses by Standard Program Category (SPC) should use the translation from SPCs to SPC Clusters found in the Human Services Reporting System (HSRS) Handbook. This will permit agencies, which have developed SPC based expense tracking systems, to maintain these systems. All expenses are to be included as agency expenses, and are to be allocated among the Standard Program Clusters and Target Groups found on the DDE-942 form.

Some counties and other agencies receiving special substance abuse grants, as well as counties who volunteer, are being asked to report annual DDE-942 alcohol and drug abuse expenses using more detailed categories for selected treatment services that are provided or rendered under contract. The electronic DDE-942 form has been modified to include these additional lines for Clusters 700, 800, and 900. The on-line help function for the DDE-942 form includes a list of the SPC subprograms to be used, or you may call the SOS Desk (608) 266 -9198 to obtain a copy.

## **Expenses**

Only expenditures should be reported. Do not include unexpended funds received during the reporting period. In general, all funds covered by the State/County contract for Community/Social Service Programs should be included in the DDE-942. In addition, Youth Aids funds should continue to be included until further notice. Include all Youth Aids funds, both community and state. In previous years, counties did not report the state charges because we could get this information at the state level. To keep the amounts consistent with the Human Services Revenue Report, we will no longer do this.

## **How to Determine Expenses by SPC Cluster and Target Group**

Since agencies routinely monitor purchased service or board contracted expenses, agency records can be used in completing the DDE-942. In subcontracts between the DSS and board operated facilities or between counties, the purchaser should report the expenditure. The county that operates the program should only report their agency's expenditures, not the full cost of the program. The other agencies/counties that purchase services from this program will show the other costs of this service on their 942 report. The total expenditure for this specific program/service should equal what all counties that utilize this program/service report. Direct and indirect expenses are to be combined on the DDE-942.

## **How to Allocate Direct Expenses**

Allocation of direct expenses must be based upon actual staff time and expenses. These direct expenses are to be allocated to the various SPCs, Target Groups, and Age Groupings based on where these direct expenses occurred. For distribution purposes, actual staff time expenses, at a minimum, are to be based upon at least one pay period every six months. The selected periods must be representative of those ongoing expenses.

The county agency must use generally accepted allocation procedures in distributing expenses to the DDE-942 report. Three of the acceptable methods for distributing expenses are:

1. Use of the HSRS form DDE-31 Field 19 option to report staff time. This may be ongoing but need be for only one pay period every six months. The agency may then request the appropriate HSRS L 303 quarterly report, which summarizes the units reported by SPC and Target Group.
2. Recording staff time on an agency-designed activity log showing SPC Cluster and Target Group by worker.
3. Use of an agency designed statistically valid time sampling method such as a random moment time study tool.

Some examples of unacceptable methods include:

1. A survey of staff to obtain their best estimates of how time is to be allocated.
2. Use of estimates to allocate actual expenses.
3. Use of HSRS client count reports to allocate expenses (use of units is acceptable).

Each agency must have on file, along with appropriate source documents (e.g., completed logs or time studies), methods used to derive expense information reported on the DDE-942. If staff time is reported on HSRS, the agency must document the time periods during which this reporting occurred, and have on file any relevant HSRS output reports used to allocate expenses.

## **How to Allocate Indirect Expenses**

All agency management and support expenses are to be allocated to the various SPCs, Target Groups, and Age Groupings. These expenses are to include all indirect costs as well as Administrative Management and Support and Overhead (AMSO) Costs.

All indirect costs for those allowable administrative/overhead costs are to follow your county's prescribed cost allocation plan. These cost allocation plans must follow policies and procedures contained in OMB Circular A-87. This cost allocation plan thus includes an allocation methodology where direct and indirect expenses are clearly separated, where actual expenditure information was obtained from financial statements, and like the above direct cost distributions, are based upon acceptable accounting methods.

Here too, each agency must have on file information and appropriate source documents which support its expenses as provided on the DDE-942 form.

## **Inclusions, Exclusions and Specific Instructions**

1. Reports should include total expenditures for human services, including costs for providing the services, costs for purchasing the services, and administrative costs related to providing the services. Thus, total expenditures and revenues will include both direct costs and indirect costs. Administrative costs should be allocated by program area.
2. Expenditures NOT to be reported are W-2 operations, Child Support operations, Public Health operations, county operated nursing homes, county operated ICF-MRs, and Family Care CMOs.

3. Juvenile Court Intake is to be included. If this function is not part of your human service/social service agency, we ask that you obtain this information from the court in your county and include it in your report.
4. Expenditures should be reported only once, e.g., do not report the same mental health expenditures for a child in out of home care under both Mental Health and Children and Family.
5. Also, if one county purchases services from another county, the purchaser should report the expenditure. The county that operates the program should only report their county's expenditures, not the full cost of the program. The other counties that purchase services from this program will show the other costs of this service on their DDE-942 report. The total expenditure for this specific program/service should equal what all counties that utilize this program/service report.
6. Include costs for services operated by your department such as personal care, CBRFs, outpatient clinic, sheltered workshop, psychiatric hospital, and nursing home IMD.
7. The amount that is reported under SPC Cluster 100 should include only Child Day Care—Crisis Respite. Child care funded by the Department of Workforce Development should not be included here.
8. The amount for the Mental Health target group should equal or exceed the combined expenditures for all Mental Health categorical funds your agency received.
9. The amount reported for the Developmental Disabilities target group should equal or exceed the combined amount for all DD categorical funds, including Family Support, Birth to 3, CIP IA, CIP IB, Children's Long Term Support Waiver for DD, etc.
10. The amount reported for the AODA target group should equal or exceed the combined amounts for the AODA Block Grant and other AODA funding sources.
11. The delinquent and status offender target group expenditures should include all expenditures, even those not the responsibility of the county HSD/DSS (i.e., the Sheriff's Department expenditures for juvenile detention and shelter care).
12. Youth Aids-State Charges amounts should be included on the DDE-942 along with Youth Aids Community charges. In past years, the Youth Aids-State Charges were obtained directly from the Department of Corrections and so were not reported by counties. We will no longer do this. Counties should now report the entire amount to be consistent with their Human Services Revenue Report.
13. Be sure to add in management/support costs that are determined by time study or cost allocation plan, as well as those determined by direct charge.
14. SPC 900 (Inpatient and Institutional Care) and SPC 925 (IMD) are now combined.

Statewide statistical reports combine expense amounts reported on the DDE-942 with comparable client counts from the Human Services Reporting System (HSRS) in reports to legislators, legislative committees, agency directors, and others. Agencies are encouraged to compare client counts, which are provided on HSRS Output Reports with expense amounts on form DDE-942, to be sure expenses and clients are reported in a consistent manner.

**Attachment 2****HUMAN SERVICES REVENUE REPORT (HSRR)****Expenditures by Revenue Source for Human Service Programs****For Year Ended December 31****Instructions**

The attached Human Services Revenue Report (HSRR) form is used to capture total gross expenditures by revenue source for all human service programs for costs incurred and revenues applied on an accrual basis for each calendar year. This form is a companion form to the DDE 942 expenditure form completed by county departments of human services, social services and community programs that documents all expenditures for a calendar year by target group and Standard Program Cluster (SPC). The total revenues for each target group reported on the Human Services Revenue Report must equal the total expenditures by target group on the DDE 942 form. The only target groups that are not included on this form and for which revenues should NOT be reported are W-2 operations, Child Support operations, Public Health operations, County Operated Nursing Homes, and County operated ICF-MR's. In addition, revenues for Family Care CMO's are NOT included because this information is readily available from other sources.

Only revenues and costs for residents of your county should be reported on the form. Consistent with the DDE 942 form, the purchaser of services should report the revenue/expenditure. If you operate a service and receive revenue from other counties for services provided to residents of their county, the revenue/expense should not be included on the form. If the expense for the service is greater than the revenues received from the other county, the expenses should be included on the form.

The HSRR form collects revenue information on costs for Juvenile Court Intake, so if this function is not part of your human service/social service agency, you must obtain this information from the court in your county and include it on your report. Also include revenues for the cost of services operated by your department such as Personal Care, CBRF's, Outpatient Clinic, Sheltered Workshop, psychiatric hospital, and nursing home IMD.

This HSRR form is to be used in conjunction with the DDE 942 expenditure report due March 25th each year. The HSRR form is due April 30th of each year. The total expenditures reported on the DDE 942 must equal the total revenues reported on the HSRR form, excluding expenditures for the target groups Income Maintenance, Child Care Administration, Energy Assistance and General Relief/Interim Assistance, which are not reported on the DDE 942. The HSRR does include the revenues for these four target groups and these revenues should equal the total expenses in these programs. The definitions of each Target Group are the same for the DDE 942 and this form. (The Target Group definitions are in Attachment 3.)



The HSRR form, similar to the DDE 942 form, breaks down Target Groups to capture revenues for adults separate from children in Developmental Disabilities (DD), Mental Health (MH), Alcohol and Other Drug Abuse (AODA) and Physical Disabilities (PD). For this form, Adults are defined as age 18 and over, and Children are defined as under age 18 in all of these Target Groups. Revenues should be reported only once (i.e., do not report the same mental health revenues for a child in out of home care under both Mental Health-Children and Children and Family Services). If services are provided to a family, the revenues for the cost of these services should be reported under the Target Group for the primary recipient of services.

The HSRR form is intended to capture total revenues for human services programs including revenues needed for the costs incurred for providing the services and the administrative costs related to providing human services. Total revenues reported on the form should include all revenue needed for both direct costs and allocated costs. Total revenues should include the cost of Administrative Management Support and Overhead (AMSO) and Indirect Costs. These revenues should be allocated by program area.

This form does not ask you to report revenues by Standard Program Cluster (SPC).

## **REVENUE SOURCE DEFINITIONS**

### **County Revenue Total**

Includes all required county match and overmatch allocated to human services by the county, i.e., tax levy, shared revenue, etc.

### **State/Federal Revenue – Department of Health and Family Services (DHFS)**

- Medical Assistance Fee for Service (FFS) Revenue

All MA fee for service payments, MA reimbursement collected for clients by Mental Health Institutes and MA reimbursements for transportation.

- Wisconsin Medicaid Cost Report (WIMCR) revenues

Include only the CSDRB and CBMAC hold harmless portion of the WIMCR payments for human services (excluding any Public Health hold harmless payments). The balance of the WIMCR payment that is used to reduce BCA should be reported under BCA.

- Aging and Disability Resource Center (ADRC) funds

All State and federal funds provided for ADRCs, including ADRC Prevention grant funds, for Family Care and non-Family Care counties.

- State General Relief (GR)

State GR reimbursement funds

- Waiver Funds

State and federal funds provided for COP-W, CIP 1A, CIP 1B, CIP II, Brain Injury Waiver and Children's Waiver. Do not include funds for COP Regular.

- Basic County Allocation (BCA) for Mental Health inpatient/institutional care

Include all state funds used for mental health inpatient and institutional costs. This information is needed for the Mental Health Block Grant Maintenance of Effort calculation

- Basic County Allocation (BCA) all other

BCA included in the DHFS state/county contract– this amount should be the total amount before the offset for the WIMCR payment.

- DHFS state/county contract – all other

All other funds from DHFS provided through the annual DHFS state/county contract not identified above. Includes all other Community Aids (other than BCA), COP Regular funds, Foster Grandparent Program, RSVP, and other funds in the base contract, and funds provided as federal pass through, contract addenda and end of year adjustments.

#### **State/Federal Revenue – Other Departments/Agencies**

- Department of Workforce Development (DWD) state/county contract for Child Care Administration

All state and federal funds from DWD provided through the annual DWD state/county contract for Child Care Administration.

- Department of Corrections (DOC) state/county contract

All funds from DOC provided through the annual DOC/DJC state/county contract.

- Department of Administration (DOA) Contract for Energy Assistance

All funds provided through the Energy Assistance Contract with DOA

- Area Agency on Aging (AAA) contract

All state and federal funds provided through the annual AAA contract, including Title 3, Elderly Benefit Specialist, Wisconsin Senior Community Services (WSCS) grant, Alzheimer's Family Caregiver Support Program, Elder Abuse, the Nutrition Services Incentive Program and other funding included in the contract.

- Department of Transportation (DOT) funds

All funds provided through DOT, including s. 53.10 funds used for the purchase of human service vehicles and s. 85.21 program, the Elderly and Disabled transportation grant (if these funds are for both the elderly and persons with disabilities in your county, the funds should be prorated based on average utilization).

### **Other Revenue Sources**

- Grants

Includes Grants provided directly to the county (not through a state/county contract as identified above) from private foundations, federal government or other state agencies (i.e., DOJ, RSVP, etc.)

- Other Third Party Collections

Includes Medicare and private insurance revenues. Also includes non-MA funds collected from third parties for clients by Mental Health Institutes. Does not include MA.

- Court Assessed Fees

Includes all fees collected as the result of court assessment, including Driver Program surcharges and Family Court Counseling fees if your Department provides custody and mediation services.

- Other Client Fees/Donations

All revenues received directly from clients or collection processes other than court assessed fees, including cost share received from waiver participants; parental payment for out-of-home care for children; SSI, SSDI, SSI-E and Social Security received from clients for payment of services; donations for Title III programs; and payments received directly from private pay clients.

- Production Revenue

If you operate a program that generates revenue, include revenues generated from production, as well as revenues from senior craft outlets.

- Other revenues

Includes incentive funds (i.e. benefit over-issuance, estate recovery, TPL identification), donor match paid to counties, contributions and any other revenue sources not reported above.

**Attachment 3**

**TARGET GROUP DEFINITIONS**

Developmental Disability

Family Member/Other of DD Client

Expenditures and revenues related to adults and children who are served in programs directed at the assessment and supports that permit community participation of a person with a developmental disability (and its effects) including disabilities attributable to cerebral palsy, epilepsy, autism, mental retardation, or another neurological condition closely related to mental retardation, or requiring treatment similar to that required for mental retardation, which has continued, or can be expected to continue, indefinitely and constitutes a substantial handicap. Includes expenditures and revenues related to persons with a disability attributable to brain injury if the individual is receiving services under a CIP waiver. Includes expenditures and revenues related to Adult Protective Services for persons with a developmental disability.

Includes costs for children in foster or other substitute care who have a developmental disability. Persons whose primary reason for services or supports involve a physical or sensory disability not attributable to one or more of the conditions cited above are excluded from this target group, but may be included in the target group for physically and sensory disability if the services provided are focused on their disability or conditions resulting directly from their disability. Expenditures and revenues should be reported for adults (age 18 and over) and children (under age 18) separately.

Mental Health

Family Member/Other of Mental Health Client

Expenditures and revenues related to persons with a mental illness who are served in programs directed at the intake and assessment; case management and supportive services; crisis and emergency detentions; prevention and early intervention; outpatient counseling and therapy (group, family, and individual); day treatment; Community Support Program (CSP; Comprehensive Community Services (CCS); medication; adult protective services; inpatient, residential, nursing home IMD, group home, and related settings for mental illness. Includes costs for children in foster or other substitute care who have a mental illness. Expenditures and revenues should be reported for adults (age 18 and over) and children (under age 18) separately.

Alcohol and/or Other Drug Abuse

Family Member/Other of AODA Client

Expenditures and revenues related to persons who are served in programs directed at reducing the personal and social effects of Alcohol and Other Drug Abuse (AODA) through prevention, intervention, assessment, and treatment as indicated in HFS 75,

including the Intoxicated Driver Program. Includes expenditures and revenues related to Adult Protective Services for persons who are served in an AODA program. Includes costs for children in foster or other substitute care who have a chemical dependency or other alcohol or other drug abuse problem. Expenditures and revenues should be reported for adults (age 18 and over) and children (under age 18).

Physical or Sensory Disability  
Family Member/Other of P/SD Client

Expenditures and revenues related to persons under the age of 60, who are served in programs directed at the prevention, assessment, and/or treatment of a physical or sensory disability (and its effects) resulting from injury, disease, or congenital deficiency which significantly interferes with or limits one or more major life activities. Sensory disabilities include significant or complete impairment of vision or hearing. Includes, but is not limited to, persons whose disability is due to AIDS, cancer, spinal cord injury, polio, muscular dystrophy, multiple sclerosis, Parkinson's and Alzheimer's and other related dementia for persons under age 60. Includes expenditures and revenues related to Adult Protective Services for persons with a physical or sensory disability.

Includes costs for disabled children in foster or other substitute care who have a physical or sensory disability. Includes expenditures related to persons with a disability attributable to brain injury if the individual is receiving services under the COP-W. Expenditures and revenues should be reported for adults (age 18 and over) and children (under age 18) separately.

Delinquent and Status Offender  
Family Member/Other of Delinquent/Status Offender

Expenditures and revenues related to persons who are served in programs directed at the prevention or treatment of delinquency and/or the assessment or supervision of juveniles referred to court intake due to allegation or adjudication of delinquency, or who are alleged or adjudged to be in need of protection or services (JIPS) due to any of the following non-criminal behaviors: parental or guardian petition due to the inability to control the juvenile; habitual truancy from school; school dropout; habitual truancy from home; commission of a delinquent act by a juvenile under 10 years of age. Includes JIPS and delinquent placement, detention and shelter costs. Excludes AODA or mental health assessments or treatment by providers meeting standards in administrative rules for such services. For such purposes the costs for serving the delinquent or status offender are included under the AODA or Mental Health target group respectively. Costs for staff providing juvenile justice services is include here even if the children are included in other Target Groups (DD, MH, PD, and AODA).

Abused and Neglected Children  
Family Member/Significant Other of CAN Client

Expenditures and revenues related to persons who are served in programs directed at the prevention, investigation, or treatment of child abuse and neglect. Abuse includes physical, sexual and/or emotional damage. Includes services for child abuse report intake, child abuse investigations/initial assessments, safety assessments and plans, family preservation services, ongoing child protective services to families, out-of-home placement for children for child protective service reasons, family reunification, public adoptions, independent living services for youth, and reports to the court. Parents, abusers, children, and collaterals (including reporters) may all be members of this target group if they otherwise meet the target group criteria. Persons receiving mental health, alcohol or drug abuse, development disability or juvenile justice services are members of other target groups depending upon the specific service involved, although child abuse and neglect services should be reported under this target population. Includes provision of public information on the subject of child abuse and child neglect.

Children and Families

Expenditures and revenues related to persons who are served in programs directed at the prevention of family breakup, youth development, and improved family functioning. Includes prevention of abuse and neglect, family support, unwed parents, homemaker services to improve home and financial management, home visiting services, family resource centers, crisis/respite child care, domestic violence services, youth development services, and temporary respite care for children. Excludes: 1) children with physical disabilities classified under Physical and Sensory Disabilities, 2) status offenders classified under Delinquent/Status offender target group, 3) persons receiving child abuse and neglect services under the Abused and Neglected children target group, 4) persons receiving AODA or Mental Health assessments or treatment by providers meeting standards in Administrative Rules for such services. For such purposes, the child or family member is classified under the AODA or Mental Health target group respectively. Placement costs should be reported under delinquent or status offender, abused and neglected children, or appropriate disability target population.

\*Expenditures and revenues for children served under Medical Assistance Children's waivers should be reported under the Development Disability, Mental Health or Physical Disability target populations depending on the particular waiver children are eligible for. Expenditures and revenues for services to severely emotionally disturbed (SED) children should be reported under the Mental Health target population.

Adult and Elderly  
Family Member/Other of Elderly Client

Expenditures and revenues related to persons age 60 and over who are served in programs directed at prevention, assessment or services to improve physical or social functioning or to assist with activities of daily living; to preserve or restore the ability to

live in a home like environment, or the ability to participate in community activities. Includes specialized transportation for persons over age 60 and all Older Americans Act services. Includes persons age 60 and over served because of Alzheimer's and other related dementia. Includes frail elderly and others age 60 and over who are being served for reasons other than alcohol and other drug abuse, developmental disabilities, or mental illness. For example, a person served on a DD waiver would continue to be reported under the DD Target Group after age 60.

#### Income Maintenance

Expenditures related to Income Maintenance Administration including determining eligibility and benefits for Food Share, Medical Assistance and Badger Care, including program integrity and fraud.

#### Child Care Administration

Expenditures for your department related to childcare administration provided through contract with DWD.

#### Energy Assistance

Expenditures related to administration, outreach and crisis services of the Energy Assistance Program.

#### General Relief/Interim Assistance

Expenditures related to administration and benefits for general relief and county interim assistance.



County Agency: \_\_\_\_\_ Expenditures by Revenue Source for Human Services Programs  
Agency Contact \_\_\_\_\_ For the Year Ended December 31 (Report Year \_\_\_\_\_)

[illegible]